

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



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WASHINGTON 25, D. C.

Industry Circular No. 64- 16

October 13, 1964

USE OF FORM 1479-A AS NOTICE UNDER 26 CFR 211.55

Users of specially denatured alcohol or rum
and others concerned:

Purpose. This circular is issued to inform you of the provisions of a revenue ruling which will soon be published in the Internal Revenue Bulletin.

Background. Section 211.55 of the regulation relating to the distribution and use of denatured alcohol and rum provides, in part, that a permittee is required to give written notice to the Assistant Regional Commissioner when there is a change relating to any information contained in, or considered as a part of, the application on Form 1479, Application for Permit to Use Specially Denatured Spirits. The purpose for which the specially denatured spirits will be used is shown in item 10 of the application.

Provisions of Ruling. The revenue ruling holds that the submission and approval of a new formula on Form 1479-A, Formula for Articles Made with Specially Denatured Alcohol or Rum, involving a basic use of specially denatured spirits not previously described in item 10 of Form 1479, will be considered as satisfying the notice requirements of § 211.55 of the regulations regarding a change in the use of such spirits.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division